

YAKIMA COUNTY COMBINED SPECIAL PURPOSE DISTRICTS
Yakima County, Washington
January 1, 1990 Through December 31, 1992

Schedule Of Findings - Cowiche Sewer District

1. Cowiche Sewer District Should Improve Accounting Controls Over Customer Billings

The district does not use an accounts receivable control account. The State Auditor's Office considers the lack of an accounts receivable control account to be a material internal control weakness for the billing and cash receipting systems of the district, because there is a significantly greater risk that errors or irregularities could occur and not be detected in a timely manner.

RCW 43.09.200 states in part:

. . . The accounts shall show receipt, use and disposition of all public property, and the income, if any derived therefrom . . . all receipts, vouchers, and other documents kept, or required to be kept, necessary to isolate and prove the validity of every transaction (Emphasis added.)

Current district personnel were unaware of the specific accounting procedures necessary to meet the internal control requirements noted above.

We recommend that Cowiche Sewer District create and maintain an accounts receivable control account and periodically reconcile the control account to the subsidiary records.

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Schedule Of Findings - Yakima County Fire Protection District No. 12

1. Yakima County Fire Protection District No. 12 Should Deposit Money To The County Treasurer's Office In A Timely Manner

During our review of the district's bank account used to deposit Indian land assessments, we noted that the funds are not transmitted to the county treasurer timely. It was noted that transmittals to the county treasurer were made only once every 12 to 18 months.

RCW 43.09.240 states in part:

Every public officer and employee, whose duty it is to collect or receive payments due or for the use of the public shall deposit such moneys collected or received by him with the treasurer of the taxing district once every twenty-four consecutive hours. The treasurer may in his or her discretion grant an exception where such daily transfers would not be administratively practical or feasible.

By not transmitting collections on a timely basis, the district is not obtaining maximum investment earnings on the money. Also, the district's failure to deposit moneys received in a timely manner results in a risk that errors or irregularities could occur and not be detected in a timely manner.

This was an informal written recommendation in the prior audit, however, it was not implemented for the current audit period. The district secretary has indicated that this recommendation will be implemented immediately.

We recommend that the district transmit all funds to the county treasurer in a timely manner.